



Filing a Return as a LPG Vendor Manual Data Entry Method

FILE AND PAY AT:

http://sd.gov/epath

BENEFITS OF EPATH

- Provides 24/7 access to file and pay returns by electronic means
- Easy Data entry or Data upload
- System does all calculations
- Pay by ACH Debit or ACH Credit

Features

- Amend returns online
- Review returns, payments, outstanding returns, and account balances
- Make payments
- View pending payments and make changes to pending payments
- Use bank account for a one-time payment or save account information for future payments
- Use one EPath account to file and pay taxes for multiple licenses for same owner
- Assign additional users access to specific licenses on your EPath account
- Change your password, security questions, and email address at any time



EPath Help

Login >

Log in to your Account

Username: Password:

Forgot your Password?

Continue

Create an Account

If you are not already using EPath to access your account, create an account now.

Create Account

Watch Video on Creating an Account

Use EPath to file and pay the following taxes:

911 Emergency Surcharge

Bank Franchise Tax

Contractors' Excise Tax

Sales and Use Tax

Motor Fuel:

Biodiesel Producer Blender

Ethanol Producer Ethanol Broker

Importer/Exporter LNG

LPG User LPG Vendor

Supplier

If you don't have an EPath account and Make a Payment > need to make a payment by ACH Debit or Credit Card for the Taxes Listed above.

If you owe tax and do not have a tax license, please call 1-800-829-9188.

Due Dates Calendar

Please refrain from using the browser's back button while using this site. This site uses SSL (Secure Sockets Layer) encryption to protect your information.

Privacy Statement



Each • has help information, simply point to the • to display the information.

Main Menu >

File and/or pay taxes.

- ▶ File or Amend Return/Payment ¹
- ► Upload Additional Documentation 19

Select an account function to perform.

- ► Add/Edit User Accounts ①
- Cancel Licenses
- ▶ Print License Card

View History.

- ▶ View Account Activity ¹
- ► View Pending Items ①

► Payment Only ①

- ▶ Change Profile ¹ •
- ► Add a License
- ▶ View/Edit Pending Electronic Payments ¹ Output
- ▶ View Deleted Electronic Payments ①

Log out

Main Menu ➤ File and/or pay taxes. File or Amend Return/Payment ► Upload Additional Documentation • Upload Additional Documentation • Upload Additional Documentation • Payment Only • Outpool Additional Documentation • Outpool Additional Do

Tax Return Filing Menu >

Select the license, filing option and period. When finished click the 'Next' button on the bottom of the page.

--Please select a Period--

FEB 2016 (Monthly Return)

JAN 2016 (Monthly Return) DEC 2015 (Monthly Return)

NOV 2015 (Monthly Return)

OCT 2015 (Monthly Return) SEP 2015 (Monthly Return)

Note: Only returns currently due or past due may be filed. Returns may be filed on or after the first of the month after the reporting period. (Example: May return is available June 1)

If the return you wish to file or amend is not listed under any of the three options, please call 1-800-829-9188.

3000-1000-LV Wonder Woman Corporations (LPG Vendor)

Filing Options

File a Return For:

🔾 Amend a Return For: 🐧

OEdit a Saved Return:

Select the Data Entry Method:

Log out

Step 1: Use the dropdown boxes to display license numbers and returns

Step 2: Choose from Filing Options to file, amend, or edit returns

Back

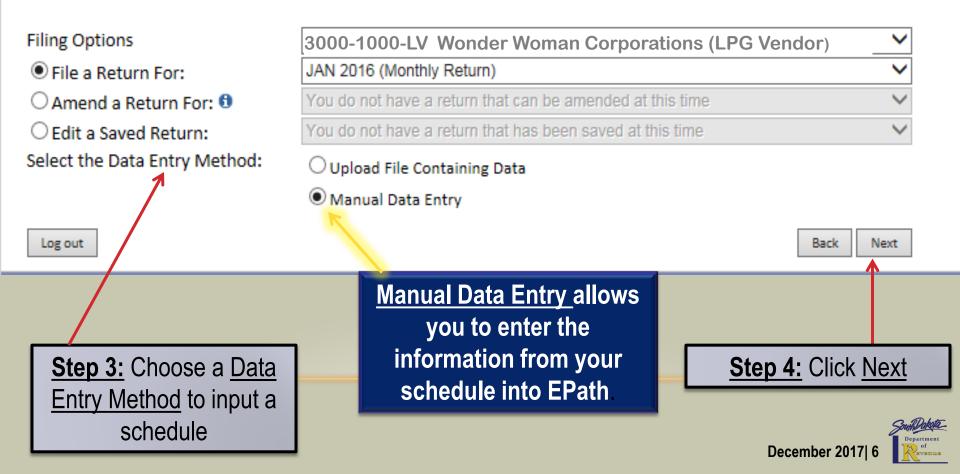
Next

Tax Return Filing Menu >

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PRODUCT TYPES, SCHEDULE TYPES, AND MODE OF TRANSFER

❖ You will only be reporting liquid petroleum gas sales so the product type entered will always be 54. Depending on the type of activity conducted, below are the schedule types and modes that you will use. When uploading an electronic schedule the following schedule types will automatically record the gallons you report on the line listed in the description box.

Schedule Type	<u>Description</u>
6e	This schedule type will be used to report the transactions where gallons were sold tax exempt because the customer is a licensed LPG Vendor. This amount will be reported on <u>Line 1</u> of the tax return.
8	This schedule type will be used to report transactions where the gallons were sold tax exempt to the US Government. This amount will be reported on <u>Line 3</u> of the tax return.
10g	This schedule type will be used to report transactions where gallons were tax exempt to other tax exempt parties (LPG Users or Highway Contractors). This amount will be reported on <u>Line 4</u> of the tax return.
7	This schedule type will be used to report transactions where gallons were exported out of the state. This amount will be reported on <u>Line 5</u> of the tax return.
5	This schedule type will be used to report transactions where gallons were delivered with tax collected. This amount will be reported on Line 7 of the tax return.
2	This schedule type will be used to report gallons that have been received from a motor fuel licensee where tax was unpaid. This amount will be reported on Line 10 of the tax return.

How the fuel was transported will also need to be listed on the schedule. Below are the codes that will be used and what they stand for.

<u>Mode</u>	<u>Description</u>
J	Truck
R	Rail Car
В	Barge
PL	Pipeline

Example: Return Data Entry

click Save.

Step 1: Enter the information from your records into each box.

The <u>Purchaser's FEIN</u> or <u>Social Security</u> can be substituted for <u>999999999</u> if they are not available

Filing JAN 2016 Return For 3000-1000-LV Return Data Entry > Enter the information for each listing in the fields provided below and click the 'Save' button to Main Menu add/edit the listing. You may delete or edit records after they have been added. When done Logout entering all listings click the 'Next' button to continue. Data Entry> SD 8-Gallons sold to US government (tax-ex Schedule Type Destination State CNG Vendor CNG Summary Product Type 054- Liquid Petroleum Gas Sold To DEF Payment Method Carrier Name ABC Purchaser's FEIN 99999999 Make Payment Carrier FEIN 123456789 Date Shipped 🕕 01/01/2016 Verify Info Mode Manifest Number 12345 Origin State 1500 Gross Gallons Step 2: Cancel Clear form after updates Save Page 0 of 0 | Total Records: 0 Once you If you check this box it will Date Shipped is have clear the form to enter the the Transaction entered in next transaction. Date all of the information Save Schedule Information Back Next

Step 3: Click Next.

December 2017| 8

Main Menu Logout

File Definition File Layout

File Upload File Preview

LPG Vendor>

LV Summary Payment Method

Make Payment

Verify Info

TIP:

Calculate

entries

before

continuing

Liquefied Petroleum Gas Return

1. Gallons sold tax-unpaid to other licensed LPG Vendors (Attach Uniform Schedule of
Disbursements Type 6e)

- 2. Gallons sold tax-unpaid for agricultural (exempt) use
- Gallons sold tax-unpaid to exempt government agencies (Attach Uniform Schedule Of Disbursements Type 8)
- Gallons sold tax-unpaid to licensed LPG Users or Highway Contractor (Attach Uniform Schedule of Disbursements Type 10g)
- 5. Gallons exported from South Dakota (Attach Uniform Schedule Of Disbursements Type 7)
- Gallons sold on which South Dakota sales tax is due and will be reported and remitted on your sales tax return
- 7. Gallons sold for or used in licensed vehicles upon which fuel tax is due (unless sold to a licensed LPG User or Highway Contractor) (Attach Uniform Schedule of Disbursements Type 5)
- licensed LPG User or Highway Contractor) (Attach Uniform Schedule of Disbursements Type 5)

 8. Total LPG Gallons Sold or Exported (Add Lines 1,2,3,4,5,6 and 7)

INVENTORY RECONCILATION

9. Beginning LPG Inventory

SALES SUMMARY

- Total gallons received during the month or brought into South Dakota (Attach Uniform Schedule of Disbursements Type 2)
- 11. Total gallons to be accounted for (Add Lines 9 and 10)
- 12. Total gallons sold or exported (Record amount from Line 8 here)
- 13. Ending LPG Inventory (Subtract Line 12 from Line 11)

TAX CALCULATION AND REMITTANCE

- 14. Fuel Taxable Sales (Record Amount from Line 7 here)
- 15. Fuel Tax Rate
- 16. Fuel Tax Liability for this reporting period (Multiply amount on Line 14 by tax rate on Line 15)
- 17. Allowance (Multiply first 25,000 gallons on Line 14 by 0.02 and excess gallons by 0.01. Add amounts and multiply by \$0.20 Record amount here (\$500 Maximum))
- 18. Net Fuel Tax Liability (Subtract Line 17 From Line 16)
- 19. Interest
- 20. Penalty (If filing after due date)
- 21. Total Due (Add lines 18,19, and 20)

Calculate

\$2,440.80 Back Next

4,000

2,500

900

2.000

10,800

20.200

20,200

20,200

20.200

10.800

\$0.20

\$0.00

\$2,160,00

\$2,160.00

\$64.80

\$216.00

Step 1: Lines 2, 6, and 9 are entered in manually

Step 2: Click Next



Main Mer	าน				
Logout					

File Definition File Layout

File Upload File Preview

LPG Vendor

LV Summary>

Payment Method Make Payment Verify Info

Liquefied Petroleum Gas Return

ı	2.945.154.154.154.11	
_	SALES SUMMARY	
	 Gallons sold tax-unpaid to other licensed LPG Vendors (Attach Uniform Schedule of Disbursements Type 6e) 	4,000
ı	2. Gallons sold tax-unpaid for agricultural (exempt) use	0
	 Gallons sold tax-unpaid to exempt government agencies (Attach Uniform Schedule Of Disbursements Type 8) 	2,500
	 Gallons sold tax-unpaid to licensed LPG Users or Highway Contractor (Attach Uniform Schedule of Disbursements Type 10g) 	900
ı	5. Gallons exported from South Dakota (Attach Uniform Schedule Of Disbursements Type 7)	2,000
	 Gallons sold on which South Dakota sales tax is due and will be reported and remitted on your sales tax return 	0
ı	7. Gallons sold for or used in licensed vehicles upon which fuel tax is due (unless sold to a licensed	10,800
Ì	LPG User or Highway Contractor) (Attach Uniform Schedule of Disbursements Type 5)	
	8. Total LPG Gallons Sold or Exported (Add Lines 1,2,3,4,5,6 and 7)	20,200
	INVENTORY RECONCILIATION	
	9. Beginning LPG Inventory	0
	10. Total gallons received during the month or brought into South Dakota (Attach Uniform	20,200
	Schedule of Disbursements Type 2)	
	11. Total gallons to be accounted for (Add Lines 9 and 10)	20,200
	12. Total gallons sold or exported (Record amount from Line 8 here)	20,200
	13. Ending LPG Inventory (Subtract Line 12 from Line 11)	0
	TAX CALCULATION AND REMITTANCE	
	14. Fuel Taxable Sales (Record Amount from Line 7 here)	10,800
	15. Fuel Tax Rate	\$0.20
	16. Fuel Tax Liability for this reporting period (Multiply amount on Line 14 by tax rate on Line 15)	\$2,160.00
	 Allowance (Multiply first 25,000 gallons on Line 14 by 0.02 and excess gallons by 0.01. Add amounts and multiply by \$0.20 Record amount here (\$500 Maximum)) 	\$0.00
	18. Net Fuel Tax Liability (Subtract Line 17 From Line 16)	\$2,160.00
	19. Interest	\$64.80
_	20. Penalty (If filing after due date)	\$216.00
7	24 Tatal Day (1999)	00 440 00

TIP: Always remember to review your entries before continuing on in the process.

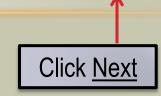


21. Total Due (Add lines 18,19, and 20) \$2,440.80

View Printer Friendly Version

Please Note: You will NOT be able to print your return after it is submitted. Click View Printer

Friendly Version to print your return



Back

Next



Example: Returns with Tax Due

On the <u>Payment Method</u> page you have the option to pay the tax amount due on your LPG Vendor Return. If no tax is due you will not reach this page.

Payment Method >

Filing JAN 2016 Return For 3000-1000-LV

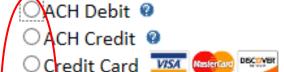
Step 1:

Choose a Payment Method

File Preview EB Summary

Payment Method>

Make Payment Verify Info Select the Payment Method you will be using



Step 2: Follow the prompts to make a payment if you choose to make a payment at this time

A non-refundable convenience fee of 2.45% will apply if you pay by credit card.

Credit Card payments are processed by Elavon Inc. You will be taken to Elavon's site to enter your credit card information after you submit your return.

ONo Payment at this time. (Interest will apply to late payments.)

If you choose to make a payment at a later date select No Payment at this time and click Next.



Verify Information ➤

Main Menu Logout

File Definition

File Layout File Upload

File Preview

LPG Vendor

LV Summary

Payment Method

Make Payment

Verify Info>

Please verify your Return information. Use the 'Back' button or select a link from the side menu to go to the appropriate page to fix the errors.

To submit your Return read the 'Filing Agreement', enter your log in password, and click the 'Submit' button.

Return Information

License: 3000-1000-LV Period: 01/2016

Name: WONDER WOMAN CORPORATIONS Return Due Date: 3/23/2016

File Code: Required Calendar Monthly Return Type: LV - Original



Total Tax Due: \$2,160.00 Interest/Penalty: \$280.80 Total Due: \$2,440.80 Payment Type: None

Filing Agreement

By rekeying my log in password I declare and affirm under penalty of perjury that this return has been examined by me, and to the best of my knowledge and belief is in all things true and correct. I understand that by submitting this return electronically it is my intention to have the South Dakota Department of Revenue accept it as filed.



Login Password: ••••••

Reminder: Clicking <u>Submit</u> will finalize the filing process. Make sure to look everything over one last time.

Back Submit

Confirmation Information >

Confirmation

Confirmation Number: 117241041694570824

Date Submitted: Jun 20, 2016 5:24 PM

Return

License: 3000-1000-LV

Period: 01/2016

Return Type: LV - Original Return Due Date: Mar 23, 2016

Total Amount Due: \$2,440.80

View/Print Full Return

Print

Main Menu

Please Note: You will
NOT be able to print
your return after you
return to the main menu.
Click View/ Print Full
Return to print your
return



Find additional information and instructions for using EPath at: http://dor.sd.gov/epath/

Questions?

Call: **605.773.8178**

Email: sdmotorfuel@state.sd.us